

EXHIBIT L

Wednesday, January 27, 2016 at 1:31:02 PM Central Standard Time

Subject: Re: Wilful Violation of SIDAN Toys INC.'s copyright

Date: Thursday, January 21, 2016 at 3:35:24 PM Central Standard Time

From: Andrew Roberts

To: Christopher Niro

Mr. Niro,

Given that your client has repeatedly rejected SIDAN's good faith offer to merely stop selling the offending items and his acts of willful infringement on Amazon, SIDAN is withdrawing its earlier offer.

If your client wishes to settle this matter SIDAN demands that he immediately cease and desist all sales activity of the two offending items and pay damages to SIDAN toys in the amount of \$500 per offending item. This offer expires Monday January 26th 2016 at 5 PM EST.

If your client rejects this offer and continues to violate our intellectual property, SIDAN will file the complaint we have in process against your clients company seeking immediate injunctive relief, compensatory, statutory, and punitive damages in addition to attorneys' fees and the costs associated with the suit.

Nothing in this email shall constitute a waiver of any of SIDAN Toy's rights in law or equity, all of which are expressly reserved.

Kind Regards,

Andrew

SIDAN Toys